



County of Wetaskiwin No. 10 BYLAW # 2024/50

A Bylaw of the County of Wetaskiwin No. 10 in the Province of Alberta, to establish Assessment Review Boards.

WHEREAS under the authority and subject to the provisions of the *Municipal Government Act* (MGA), Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto, a Council must, by bylaw, establish:

1. a Local Assessment Review Board (LARB) to hear complaints referred to in Section 460.1(1); and
2. a Composite Assessment Review Board (CARB) to hear complaints referred to in Section 460.1(2).

AND WHEREAS, a Council must appoint Members to the Assessment Review Boards in accordance with Section 454.1(1) of the MGA.

NOW THEREFORE the Council of the County of Wetaskiwin No. 10, in the Province of Alberta, duly assembled, hereby enacts the following:

PART 1 - TITLE

1. This Bylaw shall be cited as the **"Assessment Review Board Bylaw"**.

PART 2 - DEFINITIONS AND INTERPRETATION

2. In this Bylaw, words and terms shall have the following meanings:
 - a. The **"Act"** or **"MGA"** means the *Municipal Government Act*, being legislative framework in which all municipalities and municipal entities across the Province of Alberta operate.
 - b. **"Assessment Review Board"** means the Local Assessment Review Board (LARB) and the Composite Assessment Review Board (CARB) collectively.
 - c. **"Assessment Review Board Clerk" or "Clerk"** means a Designated Officer appointed to carry out the duties and functions of the clerk as required under the Act.
 - d. **"Composite Assessment Review Board" or "CARB"** means a board established in accordance with the Matters Relating to Assessment Complaints Regulation to hear and make decisions on complaints about any matter referred to in the Act that is shown on an assessment notice for non-residential property and residential property with four (4) or more dwellings.
 - e. **"Council"** means the duly elected body as a whole for the County of Wetaskiwin No. 10.
 - f. **"Designated Officer"** means a Designated Officer as defined by the Act.
 - g. **"Local Assessment Review Board" or "LARB"** means a board established in accordance with the Matters Relating to Assessment Complaints Regulation to hear and make decisions on complaints about any matter referred to in the Act that is shown on an assessment notice for residential property with three (3) or fewer dwelling units or farmland, or shown on a tax notice other than a property tax notice.
 - h. **"Member"** means an individual appointed under this bylaw as a Member of the Assessment Review Board.
 - i. **"Members-at-Large"** means a public person appointed by Council who does not represent a specific organization.
 - j. **"Chair"** means the person appointed as Presiding Officer to be the head of, preside over and be responsible for overseeing the decisions of an Assessment Review Board.
 - k. **"Provincial Member"** means a person appointed under Section 454.21(2) by the Minister to sit on a CARB.



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PART 3 - ESTABLISHMENT AND FUNCTION OF ASSESSMENT REVIEW BOARDS

3. Council hereby establishes the following Assessment Review Boards for the County of Wetaskiwin No. 10:
 - a. **LARB:** One (1) Local Assessment Review Board that shall consist of at least three (3) persons as Members at Large, one (1) of which may be a Member of Council.
 - b. **CARB:** One (1) Composite Assessment Review Board that shall consist of three (3) Members, including one (1) Provincial Member and two (2) Members at Large.
4. Assessment Review Boards shall carry out the duties and responsibilities as set out in the *Municipal Government Act* and the Matters Relating to Assessment Complaints Regulation.

PART 4 - PANELS OF LOCAL ASSESSMENT REVIEW BOARDS

5. The LARB panel has the jurisdiction to hear complaints about a matter referred to in Section 460(5) of the MGA, shown on an assessment notice for:
 - a. residential property with three (3) or fewer dwelling units, or
 - b. farmland,or a tax notice other than a property tax notice, business tax notice or improvement tax notice.
6. When a Hearing is to be held in respect of a complaint referred to in the Act, the LARB must convene a panel of three (3) of its Members to hear the complaint.
7. Where a panel consists of three (3) Members, the Council must designate one (1) Member as Chair.
8. Despite Section 5, but subject to any conditions prescribed by the Regulations, a panel of a LARB may consist of only one (1) Member who will be the Chair.
9. Unless an order of the Minister authorizes otherwise, the panel must not be comprised of:
 - a. more than one (1) Councilor to a three (3) Member panel; or
 - b. a Councilor as the only Member of a one (1) Member panel.

PART 5 - PANELS OF COMPOSITE ASSESSMENT REVIEW BOARDS

10. The CARB panel has the jurisdiction to hear complaints about a matter referred to in Section 460(14) and (15) of the MGA, for:
 - a. any matter other than property described in Section 5(a) and (b) of this Bylaw; or
 - b. a business tax notice or an improvement tax notice; or
 - c. a Designated Officer's decision to refuse to grant an exemption or deferral under Section 364.1 of the MGA.
11. Where a Hearing is to be held in respect of a complaint referred to in the Act, the CARB must convene a panel of two (2) Members and one (1) Provincial Member as appointed by the Minister in accordance with the Regulations.
12. Unless an order of the Minister authorizes otherwise, not more than one (1) Member of Council may be appointed to a panel.
13. Despite Section 10, but subject to any conditions prescribed by the Regulations, a panel of a CARB may consist of only one (1) Member who will be the Presiding Officer.
14. The Provincial Member is the Presiding Officer of every panel of a CARB.

PART 6 - QUALIFICATIONS OF MEMBERS

15. A Member of an Assessment Review Board may not participate in a Hearing of the board unless the Member is qualified as provided for in the Regulations.



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PART 7 - TERMS OF MEMBERS

16. Members, including the Chair, shall be appointed for a three (3) year term and may be reappointed at the expiration of their term, subject to the condition of successful qualification as provided for in the Regulations.
17. If an Assessment Review Board vacancy occurs, at any time, Council may appoint a new Member to fill the vacancy for the remainder of the term.
18. A Member may resign from an Assessment Review Board at any time upon written notice and acceptance by a Resolution of Council.

PART 8 - DUTIES OF THE CHAIR

19. In accordance with Section 454.1(2) of the *Municipal Government Act*, the Member appointed by Council as Chair of a Local Assessment Review Board will:
 - a. Preside over and be responsible for the conduct of LARB Hearings;
 - b. Vote on matters submitted to the Board, unless otherwise disqualified;
 - c. Sign orders, decisions and documents issued by the Board; and
 - d. Delegate any of the powers, duties or functions of the Chair to any other Member.

PART 9 - CLERK

20. In accordance with the Act, the Clerk must be appointed by Resolution of Council as a Designated Officer.
21. The Clerk must not be an Assessor, or a Designated Officer having authority to grant or cancel tax exemptions or deferrals.
22. The Clerk must successfully complete all training prescribed by the Minister.
23. Council, having the duty in the MGA to prescribe the Clerk's remuneration and duties, sets the following:
 - a. The Clerk shall perform all administrative duties on behalf of the Assessment Review Board in accordance with the MGA and assist the Board in fulfilling its mandate; and
 - b. The Clerk will, within the scope of their municipal role, perform all administrative duties of preparing for and attending a Hearing.

PART 10 - COMMENCEMENT OF APPEALS

24. Assessment Review Boards are not bound by the rules of evidence or any other law applicable to court proceedings and have the power to determine the admissibility, relevance and weight of any evidence.
25. Only an Assessed Person or Taxpayer or their authorized agent may commence an assessment appeal by:
 - a. Submitting a complaint in respect of the qualified matters prescribed in the MGA, and in the form as prescribed in the Matters Relating to Assessments Regulation and within the time specified in the MGA, and
 - b. Paying the applicable fee as stated in the County of Wetaskiwin Fees and Charges Bylaw.
26. Hearings will be held at such time and place as determined by the Clerk in consultation with the scheduling of panel Members.
27. Hearings will be conducted in public, unless the Board considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open Hearing, the Assessment Review Board may conduct all or part of a Hearing in private.



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- 28. Where all or part of a Hearing is held in private, no party may attend without filing an undertaking stating that party will hold in confidence any evidence heard in private.
- 29. Where a person, who is given notice of the Hearing does not attend, and where no request for a postponement or adjournment is received by the Board, the Hearing will proceed.

PART 11 - QUORUM

- 30. Where a panel of a LARB consists of three (3) Members, quorum is achieved with two (2) Members.
- 31. Where a panel of a CARB consists of three (3) Members, quorum is achieved with two (2) Members, one (1) of whom must be the Provincial Member.

PART 11 - HEARING BY ELECTRONIC MEANS (ONLINE/VIRTUAL)

- 32. Where a Hearing allows for electronic participation in compliance with the Section 199 of the MGA:
 - a. Access for public Hearings shall be facilitated by the Clerk for any person wishing to attend and ensure that all participants can hear and communicate with each other during the course of the Hearing.
 - b. Respecting Section 32(a), the Clerk will abide by the requirements of a private Hearing and ensure that electronic participation is limited only to those required or eligible to attend.
 - c. A Member participating electronically shall be counted towards Quorum of Members present, and as such, the Member shall be able to participate in the decision of the Board, as required by the Act.
 - d. Board Members, the Appellant and other public parties are requested to notify the Clerk twenty-four (24) hours in advance of any Hearing at which they require to attend electronically.

PART 12 - MEMBER REMUNERATION AND EXPENSES

- 33. Reimbursement for costs incurred to attend mandatory training and Hearing participation shall be in accordance with annual mileage and per diem rates set by Council.

PART 13 - REVIEW

- 34. The Assessment Review Board Bylaw shall be reviewed every four (4) years from the date the Bylaw was duly signed and enacted.

PART 14 - SEVERABILITY

- 35. Should any provision of this Bylaw become invalid, void, illegal or otherwise unenforceable, in accordance with a Court of competent jurisdiction, that provision shall be considered separate and severable from the Bylaw and the remainder shall remain in force and binding.

PART 15 - REPEAL

- 36. That Bylaw 2019/53, passed on November 5, 2019, is hereby repealed in its entirety.

PART 16 - EFFECTIVE DATE

- 37. This Bylaw shall come into force and take effect upon the date of Third and Final Reading.

READ for the FIRST TIME this	<u>16TH</u>	day of	<u>July</u>	, A.D.,	<u>2024</u>
READ for the SECOND TIME this	<u>3rd</u>	day of	<u>September</u>	, A.D.,	<u>2024</u>
READ for a THIRD and FINAL time this	<u>3rd</u>	day of	<u>September</u>	, A.D.,	<u>2024</u>


 COUNTY REEVE Josh Bishop

 CAO Scott MacDougall